



**TOBACCO PRODUCTS SALES TO / RETURNS FROM  
AUTHORIZED RETAIL STORES ON INDIAN RESERVATIONS**

*(attach this schedule to your TT-100 or TT-105)*

*Please read the instructions on the reverse side before completing this form.*

**TT-115: Page \_\_\_\_\_ of \_\_\_\_\_**

Name		Federal Employer ID No. ____ - ____ - ____		Wis. Permit Number TPD - ____ - ____ - ____		Month & Year	
Line No.	Invoice		Name of		Store Location Street Address & City	Manufacturer's List Price	
	Date	Number	Tribe	Authorized Retail Store			
1	Balance Brought Forward .....					\$	
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28	<b>TOTAL - Add lines 1 through 27 .....</b>					\$	

# INSTRUCTIONS

## WHO MUST COMPLETE THIS SCHEDULE

Effective December 1, 1999, tobacco products can no longer be sold tax-exempt to Native American Indian tribes/retailers in Wisconsin. Distributors who sell tobacco products to authorized retail stores of federally recognized Native American Indian Tribes occupying reservation/trust lands in Wisconsin must complete this schedule and attach it to their monthly tobacco products tax returns beginning with returns due for the month of December 1999. If you sell tobacco products to authorized tribal retailers, you must have in your records a letter from the tribe stating the names and addresses of the tribe's authorized tobacco products retailers.

## INVOICES FOR SALES OF TOBACCO PRODUCTS TO AUTHORIZED TRIBAL RETAILERS MUST SHOW THE TOBACCO PRODUCTS TAX AS A SEPARATE CHARGE

## WHEN TO COMPLETE AND FILE THIS SCHEDULE

Complete this schedule each month that you have transactions (sales and/or returns) with an authorized tribal retailer. Attach this schedule to the tobacco products tax return that you are required to file each month with the department (TT-100 for in-state distributors or TT-105 for out-of-state distributors). You may reproduce this form.

## DISTRIBUTORS PAY TOBACCO PRODUCTS TAX ON SALES TO NATIVE AMERICAN INDIAN TRIBES / RETAILERS EFFECTIVE DECEMBER 1, 1999

Effective December 1, 1999, *in-state distributors* can no longer claim an exemption on their monthly tobacco products tax return for tobacco products sold to Native American Indian tribes/retailers. *Out-of-state distributors* must include sales to Native American Indian tribes/retailers on their taxable sales schedule (Schedule 1 on TT-105).

Tribal councils can file claims with the department for refunds of the tobacco products taxes relating to the tobacco products purchased by their authorized retailers.

## ASSISTANCE AND FORMS

Information, forms and assistance are available at our following office:

2135 Rimrock Road  
Madison, Wisconsin 51713  
(608) 266-8970

or write to: Mail Stop 5-107  
PO Box 8900  
Madison WI 53708-8900  
FAX (608) 261-7049  
E-mail: [excise@dor.state.wi.us](mailto:excise@dor.state.wi.us)

When ordering forms, include your Wisconsin permit number and the department's form number that appears in the lower left corner on each form (e.g., TT-115).

## HOW TO COMPLETE THIS FORM

Use a single line for each transaction and provide all the information requested. Group sales by authorized retail store and provide a subtotal for each store. Indicate a subtotal on each page and a grand total on the last page. **DO NOT INCLUDE** nontobacco items (e.g., papers, pipes, lighters) or cigarettes.

**Sales to Authorized Tribal Retailers.** For each sale, indicate the date of the sale, invoice number, tribe's name, name and address of the authorized retail store purchasing the tobacco products, and the total manufacturer's list price of all the tobacco products sold to the authorized store covered by the invoice.

## Credits (return of product by authorized tribal retailer).

For each entry, indicate your credit memo number, its date, tribe's name, the name and address of the authorized retail store returning the tobacco products, and the manufacturer's list price of the tobacco products returned. Place parenthesis ( ) around the manufacturer's list price of the returned product and deduct this amount when computing the total to enter on line 28.

**Line 28 Total.** On this line enter the net total of Wisconsin tobacco products sold during the month (sales less returns) to authorized tribal retail stores.

## COMPUTER PRINTOUTS

The department will accept computer printouts of tobacco products transactions in lieu of listing individual sales/returns on this schedule. If you want to submit computer listings, you must also...

1. Use this form as a summary sheet for the accompanying printouts. Simply complete the top portion of this form, indicate "see attached" on line 1, and then enter the net total of all Wisconsin sales/returns on line 28.
2. Prepare your computer printouts using the same format and columnar sequence as on this form. Group sales/returns by retail store on your printout (if possible) and provide a net total for each store. If your computer cannot duplicate our format, you should submit a proposed format for our review. We will let you know if it is satisfactory or what changes will be required.
3. Use paper that is 8½ X 11 inches.

## RECORD KEEPING

You must keep a complete copy of your return, including this schedule, and all records pertaining to your business for at least four years. The records must be kept at the permit location, and in a place and manner easily accessible for review by department representatives